

UNITED STATES PATENT AND TRADEMARK OFFICE

UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

September 28, 2004

WOODCOCK WASHBURN LLP ONE LIBERTY PLACE, 46TH FLOOR 1650 MARKET STREET PHILADELPHIA, PA 19103 US

Dear Sir/Madam,

Your refund request for 10727805 in the amount of \$949.00 has been denied.

The three month statuate of limitation has run out to change the entity status.

Sincerely,

ELEANOR KURTZ Technical Center Others 703 308-3642